



Summons

In the matter of MIKE PALMA, 5026 AUTUMN FOREST DR, HOUSTON TX 77091 ssn 094-54-3831

Internal Revenue Service (Division): Small Business / Self Employed

Industry/Area (name or number): Small Business / Self Employed - Area 25

Periods: See Attachment 1 to Summons Form 2039 for Period Information

The Commissioner of Internal Revenue

To: GECRB SAMS CLUB

At: PO BOX 965005, ORLANDO FL 32896

You are hereby summoned and required to appear before A MELEE BAILEY, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

COPIES OF CREDIT CARD STATEMENTS FROM AUGUST 1, 2013 THROUGH APRIL 30, 2014

METHOD OF PAYMENT FOR MONTHLY BILLING--IF PAPER CHECK, ATTACH COPY OF CANCELLED CHECK, IF NO PAPER CHECK OR PAYMENT IS REMITTED ELECTRONICALLY, PROVIDE NAME OF FINANCIAL INSTITUTION USED

COPY OF CREDIT APPLICATION IF APPLICATION IS DATED AFTER JANUARY 1, 2011

NOTE: Under IRC 7609, this summons is exempt from the notice requirements pertaining to third party summonses.
REPLY BY MAIL

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

8701 S GESSNER, STOP 5434 HAL, HOUSTON, TX 77074-2944 - (281)721-7735

Place and time for appearance at 8701 S GESSNER, STOP 5434 HAL, HOUSTON, TX 77074-2944

on the 9th day of May, 2014 at 10:00 o'clock A.m.

Issued under authority of the Internal Revenue Code this 25th day of April, 2014


Department of the Treasury
Internal Revenue Service

www.irs.gov

A MELEE BAILEY M Bailey

Signature of Issuing Officer

REVENUE OFFICER

Title

Form 2039(Rev. 10-2010)
Catalog Number 21405J

Electronic approval obtained by Thomas A Carson

Signature of Approving Officer (if applicable)

GROUP MANAGER

Title

Exhibit A

Original -- to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	Time
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How Summons Was Served	<p>1. <input type="checkbox"/> I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.</p> <p>2. <input type="checkbox"/> I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____</p> <p>3. <input type="checkbox"/> I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____</p>
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Signature	Title
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____ Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

How Notice Was Given	<p><input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee.</p> <p><input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____</p>	<p><input type="checkbox"/> I gave notice by handing it to the noticee.</p> <p><input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summonsed.</p> <p><input type="checkbox"/> No notice is required.</p>
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Signature	Title
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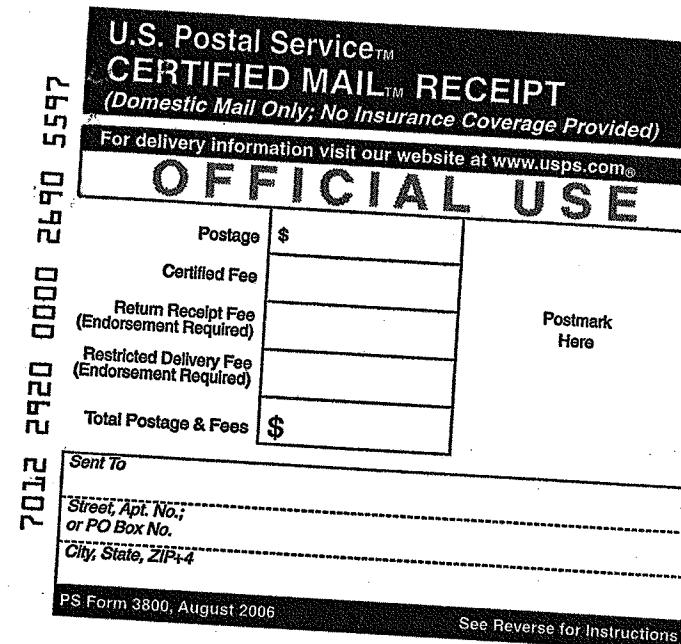
I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title
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Attachment 1 to Summons Form 2039

In the matter of MIKE PALMA

Period information: 1040 PERIODS ENDING DECEMBER 31, 1997, DECEMBER 31, 1999, DECEMBER 31, 2000, DECEMBER 31, 2001, DECEMBER 31, 2002, DECEMBER 31, 2006, DECEMBER 31, 2007, DECEMBER 31, 2011, CIVIL PENALTY PERIODS ENDING DECEMBER 31 2005, DECEMBER 31, 2006, DECEMBER 31, 2007, DECEMBER 31, 2008, DECEMBER 31, 2009



SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 		<p>A. Signature <input checked="" type="checkbox"/> J. Nino <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) J. Nino C. Date of Delivery WIN</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:</p> <p>MAIN APR 30 2014 LANDO</p>	
<p>1. Article Addressed to:</p> <p><i>GCCRIB Sam's Club PO Box 965005 Orlando FL 32896</i></p>		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number 7012 2920 0000 2690 5597 <i>(Transfer from</i> 7012 2920 0000 2690 5597)</p>			

PS Form 3811, February 2004

Domestic Return Receipt

102505-02-M-15